

MISSOURI DEPARTMENT OF REVENUE 2004 FORM MO-1040B

INDIVIDUAL INCOME TAX RETURN
MARRIED FILING COMBINEDVENDOR CODE
(Assigned by DOR)

SOCIAL SECURITY NUMBER		SPOUSE'S SOCIAL SECURITY NUMBER	
NAME (LAST)	(FIRST)	M.I. JR, SR	DECEASED IN 2004 <input type="checkbox"/>
SPOUSE'S (LAST)	(FIRST)	M.I. JR, SR	
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)			
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		COUNTY OF RESIDENCE	SCHOOL DISTRICT NO.
CITY, TOWN, OR POST OFFICE	STATE	ZIP CODE	PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOURSELF OR YOUR SPOUSE. AGE 65 OR OLDER <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE BLIND <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE 100% DISABLED <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE NON-OBLIGATED SPOUSE <input type="checkbox"/> YOURSELF <input type="checkbox"/> SPOUSE

INCOME	1. Federal adjusted gross income from your 2004 federal return (See worksheet in instructions.)	1	00	00
	2. Any state income tax refund included in your 2004 federal income	2	00	00
	3. Subtract Line 2 from Line 1. This is your Missouri Adjusted Gross Income.	3	00	00
	4. Total Missouri Adjusted Gross Income — Add both numbers on Line 3.	4	00	
	5. Income percentages: Divide Line 3 by Line 4 for both you and your spouse. (Total must equal 100%.)	5	%	%

DEDUCTIONS	6. Enter the exemption amount of \$4,200 on Line 6.	6	00
	7. Tax from federal return <input type="text"/> 00 → Enter this amount on Line 7 or \$10,000, whichever is less. (Do not enter amount from your Form W-2(s)—NOT federal tax withheld.)	7	00
	8. Missouri standard deduction or itemized deductions. (Missouri standard deduction — \$9,700) If claimed as a dependent, age 65 or older, or blind, see federal return. If itemizing, see back of form.	8	00
	9. Number of dependents you claimed on your Federal Form 1040 OR 1040A, Line 6c. (Do not include yourself or your spouse.) <input type="text"/> x \$1,200 =	9	00
	10. Long-term care insurance deduction	10	00
	11. Total Deductions — Add Lines 6 through 10.	11	00

TAXES	12. Missouri Taxable Income — Subtract Line 11 from Line 4.	12	00
	13. Multiply Line 12 by the percentages on Line 5 for you and your spouse.	13	00
	14. Use the tax table on back of this form to figure the tax on amounts from Line 13 for you and your spouse.	14	00
15. Total Taxes — Add your tax and your spouse's tax from Line 14.	15	00	

PAYMENTS/REFUND	16. Missouri tax withheld for you and your spouse from your Form W-2(s) and Form 1099(s). Attach copies of Form W-2(s) and Form 1099(s).	16	00
	17. Any Missouri estimated tax payments you made for 2004	17	00
	18. Total Payments — Add Lines 16 and 17.	18	00
	19. If Line 18 (Total Payments) is more than Line 15 (Total Taxes), enter the difference (amount of overpayment) here. (If Line 18 is less than Line 15, skip to Line 23.)	19	00
	20. Amount from Line 19 you want applied to next year's taxes.	20	00
	21. Enter the amount of your donation in the trust fund boxes to the right.	21	00

MAIL TO	22. Subtract Lines 20 and 21 from Line 19 and enter here. This is your refund. Sign below and mail to: Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222. REFUND	22	00
	23. If Line 18 is less than Line 15, enter difference here. You have an amount due. Sign below and mail to: Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370. AMOUNT YOU OWE	23	00

The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

SIGNATURE	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.		DOR ONLY	S	E	P	F
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO		PAID PREPARER'S PHONE				
	SIGNATURE	DATE	PAID PREPARER'S SIGNATURE			FEIN, SSN, OR PTIN	
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE	PAID PREPARER'S ADDRESS AND ZIP CODE			DATE	

MISSOURI ITEMIZED DEDUCTIONS

- Complete this section only if you itemized deductions on your federal return. (See the instructions.)
- Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.

1. Total federal itemized deductions from Federal Form 1040, Line 39	1		00
2. 2004 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2004 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2004 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	4		00
5. 2004 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____ ..	5		00
6. 2004 Self-employment tax — Amount from Federal Form 1040, Line 30	6		00
7. TOTAL — Add Lines 1 through 6.	7		00
8. State and local income taxes — See instructions.	8		00
9. Earnings taxes included in Line 8 — See instructions.	9		00
10. Net state income taxes — Subtract Line 9 from Line 8 or enter Line 8 from the worksheet in the instructions.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS — Subtract Line 10 from Line 7. Enter here and on front of form, Line 8.	11		00

NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.

2004 TAX TABLE

If Missouri taxable income from Form MO-1040B, Line 13, is less than \$9,000, use the table to figure tax;
if more than \$9,000, use worksheet below or use the online tax calculator at www.dor.mo.gov/tax/personal/taxcalculator/

If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is			If Line 13 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	\$ 62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312

FIGURING TAX OVER \$9,000	Yourself			Spouse			Example			9,000 315	
	Missouri taxable income (Line 13)	\$		\$			\$ 12,000			If more than \$9,000, tax is \$315 PLUS 6% of excess over \$9,000. Round to nearest whole dollar and enter on front of form, Line 14.	
	Subtract \$9,000	— \$	9,000	— \$	9,000	—	\$ 9,000				
	Difference	= \$		= \$		=	\$ 3,000				
	Multiply by 6%	x	6%	x	6%	x	6%				
	Tax on income over \$9,000	= \$		= \$		=	\$ 180				
	Add \$315 (tax on first \$9,000)	+	\$ 315	+	\$ 315	+	\$ 315				
	TOTAL MISSOURI TAX	= \$		= \$		=	\$ 495				

A separate tax must be computed for you and your spouse.

It is not necessary to complete the worksheet below if you chose to use state sales tax on Federal Schedule A, Line 5.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3		00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040B, Itemized Deductions, Line 10.	8		00